

1  
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4

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7 U.S. Department of Justice  
8 P.O. Box 683  
9 Washington, D.C. 20044  
10 202-616-3395 (v)  
11 202-307-0054 (f)  
12 Dylan.C.Cerling@usdoj.gov

13 *Of Counsel:*  
14 Joseph H. Harrington  
15 U.S. Attorney, Eastern District of Washington  
16

17 Attorneys for the United States  
18

19 IN THE UNITED STATES DISTRICT COURT  
20 FOR THE EASTERN DISTRICT OF WASHINGTON  
21

22 UNITED STATES OF AMERICA,  
23

24 Plaintiff,

v.

Case No. C18-216

**COMPLAINT**

25 LAITH ELAIMY; ABIR ELAIMY,  
26 a/k/a ABEER ELAIMY; VICKI  
27 PECKHAM d/b/a TOP DRAWER  
28 CABINETS; SETERUS, INC.; and  
29 SPOKANE COUNTY;

30 Defendants.  
31

32 The United States of America complains and alleges as follows:  
33

1. This is a civil action brought by the United States of America to
  - (1) reduce to judgment (solely against Laith Elaimy) the outstanding federal tax liabilities and civil penalties that were assessed jointly against Laith and Abir/Abeer Elaimy, formerly husband and wife, and
  - (2) foreclose federal tax liens on a parcel of property (the “subject property,” more specifically described below).

## JURISDICTION AND VENUE

2. This action is brought at the direction of the Attorney General of the United States and at the request and with the authorization of the Chief Counsel of the Internal Revenue Service (“IRS”), a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. §§ 7401 and 7403.

3. The Court has jurisdiction over this action pursuant to 26 U.S.C. §§ 7402 and 7403 and 28 U.S.C. §§ 1340 and 1345.

4. Venue is proper in the Eastern District of Washington under 28 U.S.C. §§ 1391(b)(1) & (2) because the subject property is located within this judicial district, and the behavior giving rise to the tax liabilities occurred in this judicial district. Moreover, upon information and belief, both Laith Elaimy and Abir/Abeer Elaimy live in the Eastern District of Washington.

## **DEFENDANTS**

5. The United States realleges paragraphs 1 through 4 and reincorporates them herein.

6. Laith Elaimy currently lives in the Eastern District of Washington. He is made a party to this suit because he has unpaid federal tax assessments, filed notices of federal tax liens related to those assessments name him, and he has an ownership interest in the subject property.

7. Abir/Abeer Elaimy currently lives in the Eastern District of Washington. She is made a party to this suit because filed notices of federal tax liens related to the assessments described in the previous paragraph (which were made jointly against her) name her, and she has an ownership interest in the subject property. The United States acknowledges that her tax debts have been discharged in bankruptcy, but avers that the liens were not avoided by the bankruptcy.

8. Vickie Peckham d/b/a Top Drawer Cabinets is made a party to this suit pursuant to 26 U.S.C. § 7403(b), because she/it may claim an interest in the subject property.

9. Seterus, Inc. is made a party to this suit pursuant to 26 U.S.C. § 7403(b), because it may claim an interest in the subject property.

10. Spokane County is made a party to this suit pursuant to 26  
U.S.C. § 7403(b), because it may claim an interest in the subject  
property.

## **THE SUBJECT PROPERTY**

11. The United States seeks foreclosure of federal tax liens against the parcel of real property described below (otherwise referred to as “the subject property”), identified as 8116 East Elde Dr., Spokane, WA 99212. The legal description is as follows:

Lot 1, Block 4, Northwood Second Addition, according to plat recorded in Volume 15 of Plats, Pages 41 and 42, in Spokane County, Washington.

12. On November 16, 1990, a statutory warrant deed was recorded in Spokane County (Vol. 1154 page 1658) in which M. Vincent Searles and Kristy Searles transferred the subject property to Laith F. and Abeer S. Elaimy, husband and wife. The deed states that the property was transferred "in consideration of one dollar and other good and valuable consideration."

1       13. On August 11, 1999, a deed of trust was recorded in Spokane  
2 County (instrument number 4401039), in which the borrowers—Abeer  
3 S. Elaimy and Laith F. Elaimy—secured a loan of \$121,493.87 with the  
4 subject property. The original lender was Washington Trust Bank, and  
5 the original trustee was Spokane County Title.

7       14. Modifications of that deed of trust were recorded on June 13,  
8 2000 (instrument number 4488688), April 12, 2007 (instrument number  
9 5521453), and May 18, 2009 (instrument number 5792346). The first  
10 modification resulted in the deed of trust securing the debt of “Niko’s  
11 Gourmet, Inc.”, and increased the amount owed. The second  
12 modification increased the note amount by \$148,880.35. The third  
13 modification increased the note amount by another approximately  
14 \$60,000.

17       15. The current mortgage-holder is Seterus, Inc.

18       16. On October 7, 1999, Vickie Peckham d/b/a Top Drawer  
19 Cabinets recorded a lien pursuant to RCW 60.04, against Laith Elaimy,  
20 secured by the subject property, in the amount of \$5,003.57.

22       17. On January 18, 2007, Abeer S. Elaimy filed an order  
23 changing her first name from “Abeer” to “Abir.”

1           **TAX LIABILITIES, ONE TAXPAYER'S DISCHARGE, AND THE**  
 2           **TOLLING OF THE COLLECTION STATUTE**

3       18.      The United States reasserts the allegations made in  
 4           paragraphs 1 through 17, above, as full set forth herein.

5       19.      On the dates set forth below, a duly authorized delegate of  
 6           the Secretary of the Treasury made assessments against Abeer Elaimy  
 7           (a/k/a Abir Elaimy) and Laith Elaimy, jointly, as follows:

Type of Tax	Tax Periods	Assessment Date	Assessment Amount <sup>1</sup>		Estimated Unpaid Balance as of June 27, 2018 <sup>2</sup>
1040	1999	3-10-2003	T	\$97,362.44	\$206,816.16
		3-10-2003	P1	\$19,791.55	
		3-10-2003	P2	\$15,393.43	
		3-10-2003	I	\$24,209.63	
		10-3-2005	P2	\$1,826.00	
		11-16-2015	I	\$91,332.25	
		11-14-2016	I	\$7,683.98	
		11-13-2017	I	\$7,979.60	
1040	2001	2-10-2003	T	\$132,924.00	\$37,678.13
		2-10-2003	P3	\$2,974.07	
		2-10-2003	P1	\$21,602.02	
		2-10-2003	P2	\$4,800.45	
		2-10-2003	I	\$5,826.49	
		9-1-2003	F	\$38.00	

21       <sup>1</sup> T—tax assessed; F—fees and collection costs; P1—late return filing penalty, 26  
 22           U.S.C. §6651(a)(1); P2—failure to timely pay tax penalty, 26 U.S.C. §6651(a)(2) &  
 23           (a)(3); P3—estimated tax penalty; P4—fraud penalty, § 6663; I—interest assessed,  
 24           or reduced and removed previous interest credited; F—Fees and collection costs.

22       <sup>2</sup> Includes assessments and payments to date. Does not include accrued but  
 23           unassessed interest and statutory additions.

1		10-3-2005	P2	\$10,766.05	
2		11-16-2015	I	\$75,754.38	
3		11-14-2016	I	\$6,083.69	
		11-13-2017	I	\$4,593.32	
4	1040	2003	8-16-2004	T	\$61,805.78
5			8-16-2004	P2	\$883.39
6			8-16-2004	I	\$552.62
7			8-8-2005	P2	\$3,533.58
8			8-7-2006	P2	\$4,240.29
9			10-23-2006	F	\$64.00
10			8-9-2010	P2	\$176.68
11			4-14-2014	F	\$110.00
12			11-16-2015	I	\$29,808.90
13			11-14-2016	I	\$2,744.10
14				I	\$3,150.63
15	<b>TOTAL</b>				<b>\$325,094.26</b>

12. On or around March 1, 2007, Laith and Abir/Abeer Elaimy  
 13 submitted an offer in compromise, which was rejected by the IRS on  
 14 August 6, 2008, 524 days later.

16. The IRS collection statute was tolled during the period  
 17 described in paragraph 20, plus an additional 30 days. 26 U.S.C. §§  
 18 6331(k)(1) & 6331(i)(5).

19. On or around February 26, 2009, Laith and Abir/Abeer  
 20 Elaimy submitted a second offer in compromise, which was rejected by  
 21 the IRS on November 2, 2009, 249 days later.

1       23.      The IRS collection statute was tolled during the period  
2 described in paragraph 22, plus an additional 30 days. 26 U.S.C. §§  
3 6331(k)(1) & 6331(i)(5).  
4

5       24.      On or around May 20, 2011, Laith and Abir Elaimy filed for  
6 relief under the bankruptcy code (E.D. Wash. Case No. 2:11-bk-2526).  
7 That proceeding was dismissed without a discharge on or around  
8 November 23, 2011, 187 days later.  
9

10      25.      The IRS collection statute was tolled during the period  
11 described in paragraph 24, plus an additional six months. 26 U.S.C. §  
12 6503(h).  
13

14      26.      On or around June 7, 2012, Laith and Abir Elaimy filed for  
15 relief under the bankruptcy code (E.D. Wash. Case No. 2:12-bk-2603).  
16 Laith Elaimy's discharge in that bankruptcy proceeding was denied on  
17 February 26, 2014, 629 days later. On or around March 7, 2014, the  
18 bankruptcy court granted Abir Elaimy a bankruptcy discharge.  
19

20      27.      The IRS collection statute was tolled during the two periods  
21 described in paragraph 26, with each period being extended by an  
22 additional six months. 26 U.S.C. § 6503(h). The United States' statute-  
23  
24

1 of-limitations calculations have been based off of the shorter of the two  
2 periods (Laith Elaimy's period).

3       28.      The period for collection of the assessments described in  
4 paragraph 19, above, has not yet expired as to either Laith Elaimy or  
5 Abir/Abeer Elaimy, and this action is not barred by 26 U.S.C. § 6502.

6       29.      Laith Elaimy and Abir/Abeer Elaimy failed to pay in full the  
7 above tax liabilities despite notice and demand for payment. Pursuant  
8 to 26 U.S.C. § 6321, statutory liens arose against all property and rights  
9 to property owned by Laith and Abir/Abeer Elaimy, including the  
10 subject property, at the time of the tax assessments.

11       30.      Despite timely notice and demand for payment of the  
12 assessments described above, Laith Elaimy and Abir/Abeer Elaimy  
13 neglected or refused to make payment to the United States, and there  
14 remains due and owing on those assessments, together with accrued but  
15 unassessed statutory interest and other additions, the amount of  
16 \$325,094.26, as of June 27, 2018, plus statutory interest and accruals  
17 after that date.

18       31.      The IRS duly recorded notices of federal tax liens in Spokane  
19 County, Washington, on August 27, 2003 (Doc. No. 4952132), October 3,  
20

1 2006 (Doc. No. 5442629), October 30, 2012 (Doc. No. 6143524), and  
2 March 24, 2014 (Doc. No. 6292404), for Laith and Abir/Abeer Elaimy's  
3 1999, 2001, and 2003 individual income tax period debt.  
4

5 **THE BANKRUPTCY AND ABIR/ABEER ELAIMY'S DISCHARGE**

6 32. The United States reasserts the allegations made in  
7 paragraphs 1 through 31, above.

8 33. As noted above, Laith and Abir/Abeer Elaimy petitioned for  
9 relief under the bankruptcy code (Chapter 7, specifically) on or around  
10 June 7, 2012.

12 34. On February 26, 2014, the bankruptcy court denied Laith  
13 Elaimy's request for a discharge.

14 35. On March 7, 2014, the bankruptcy court granted Abir/Abeer  
15 Elaimy's petition for a discharge.

17 36. Accordingly, Laith Elaimy has not obtained a discharge of  
18 the tax debts described in paragraph 19.

19 37. Even after obtaining a bankruptcy discharge of her personal  
20 debts, the liens securing Abir/Abeer's tax debts that attached to her pre-  
21 petition bankruptcy property survived the bankruptcy. Accordingly,  
22

even post-discharge, the United States can collect on Abir/Abeer Elaimy's pre-petition property to which tax liens attached.

#### **COUNTY I: REDUCE TO JUDGMENT FEDERAL TAX AND PENALTY ASSESSMENTS AGAINST LAITH ELAIMY**

38. The United States reasserts the allegations made in paragraphs 1 through 37, above.

39. On the dates, in the amounts, and for the tax periods set forth in paragraph 19 above, a duly authorized delegate of the Secretary of the Treasury made assessments against Defendants Laith and Abir/Abeer Elaimy, jointly, for unpaid federal income taxes, penalties, and interest.

40. Despite timely notice and demand for payment of the assessments described above, Laith and Abir/Abeer Elaimy have neglected, refused, or failed to pay the assessments and there remains due and owing to the United States on those assessments (from Laith Elaimy) the amount of \$325,094.26, as of June 27, 2018, plus statutory interest and accruals after that date.

41. Abir/Abeer Elaimy has received a discharge in bankruptcy, and the United States is not requesting a judgment against her for the assessments described in paragraph 19.

1       42. Under 26 U.S.C. § 7402(a), the United States is entitled to a  
2 judgment against Laith Elaimy for the unpaid balance of the assessed  
3 amounts described above, plus statutory interest and any other  
4 additions accruing to the date of payment.  
5

6                   **COUNT II: FIND THAT THE UNITED STATES' TAX LIENS  
7                   HAVE PRIORITY OVER SUBSEQUENTLY-RECORDED  
8                   INTERESTS**

9       43. The United States reasserts the allegations made in  
10 paragraphs 1 through 42, above.

11      44. Any interests recorded after the IRS's notices of federal tax  
12 liens, apart from those entitled to a superpriority under 26 U.S.C. §  
13 6323, should have a lower priority than the IRS tax liens.

14      45. The United States is entitled to an order that the federal tax  
15 liens have priority over all interests in the subject property acquired  
16 after the attachment of the tax liens, subject to 26 U.S.C. § 6323.  
17  
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1           **COUNT III: FORECLOSE FEDERAL TAX LIENS AGAINST THE**  
 2           **SUBJECT PROPERTY AND SELL THE PROPERTY TO**  
 3           **SATISFY, IN PART OR IN FULL, THE TAX LIENS AT ISSUE**

4           46.       The United States realleges paragraphs 1 through 45 and  
 5           reincorporates them herein.

6           47.       Pursuant to 26 U.S.C. §§ 6321 and 6322, statutory liens for  
 7           unpaid federal taxes arose in favor of the United States against all  
 8           property and rights to property, whether real or personal, belonging to  
 9           Laith Elaimy and Abir/Abeer Elaimy—including the subject property—  
 10          as of the dates of assessments described in paragraph 19, above.

12          48.       The federal tax liens under § 6321, described in the  
 13          paragraph above, attached to Laith and Abir/Abeer Elaimy's interests  
 14          in the subject property sought to be foreclosed in this action, and  
 15          remain on the subject property, despite any subsequent transfers.

17          49.       Abir/Abeer Elaimy's bankruptcy discharge did not void,  
 18          release, or ameliorate the liens described in the foregoing paragraphs,  
 19          and the United States can still foreclose those liens because even after a  
 20          bankruptcy discharge, the subject property "remains liable for a debt  
 21          secured by a valid lien, including a tax lien." *In re Isom*, 901 F.2d 744,  
 22          745 (9th Cir. 1990).

1       50. Washington is a community property state, and the  
2 assessments described in paragraph 19 were made during the existence  
3 of the marital community.  
4

5       51. Under 26 U.S.C. § 7403(c), the United States is entitled to a  
6 decree of sale of the subject property to enforce its tax liens (arising out  
7 of the tax debts of both Laith Elaimy and Abir/Abeer Elaimy, despite  
8 the latter's bankruptcy discharge) thereon.  
9

10 WHEREFORE the United States prays as follows:  
11

12       a. That judgment be entered against defendant Laith Elaimy for  
13            unpaid federal income taxes and penalties for the 1999, 2001, and  
14            2003 tax years, in the amount of \$325,094.26, as of June 27, 2018,  
15            plus statutory interest and accruals after that date.  
16

17       b. That the Court determine that the United States has valid and  
18            subsisting federal tax liens, pursuant to 26 U.S.C. § 6321 and  
19            6322, on all property and rights to property of Laith Elaimy, both  
20            real and personal, tangible and intangible, including the subject  
21            property.  
22  
23  
24

1 c. That the Court determine the merits and priority of any claim or  
2 interest in the subject property asserted by the named  
3 Defendants. *See* 26 U.S.C. § 6323.  
4

5 d. That the Court order that the United States' tax liens (arising out  
6 of the tax debts of both Laith Elaimy and Abir/Abeer Elaimy,  
7 despite the latter's bankruptcy discharge) encumbering the  
8 subject property be foreclosed; that the property be ordered sold  
9 pursuant to applicable law; that the proceeds of the sale be  
10 applied first to the costs of such sale and any outstanding real  
11 property county taxes at the time of such sale and to any other  
12 claimants with priority claims over the United States, and then to  
13 the United States to satisfy its federal tax liens; and  
14

15 e. That the United States be granted such other relief as the court  
16 deems just and proper, including fees and costs as allowed by law.  
17

18 Dated this 6<sup>th</sup> day of July, 2018.

19 RICHARD E. ZUCKERMAN  
20 Principal Deputy Assistant Attorney  
21 General

22 /s/ Dylan Cerling  
23 DYLAN C. CERLING  
24 Trial Attorney, Tax Division  
U.S. Department of Justice

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## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**  
United States of America(b) County of Residence of First Listed Plaintiff  
*(EXCEPT IN U.S. PLAINTIFF CASES)*(c) Attorneys (Firm Name, Address, and Telephone Number)  
Dylan Cerling, Trial Attorney, U.S. Department of Justice, Tax Division,  
PO Box 683, Washington, DC 20044  
202-616-3395**DEFENDANTS**  
Laith Elaimy, Abir Elaimy, Vicki Peckham d/b/a Top Drawer Cabinets,  
Seterus Mortgage, Spokane CountyCounty of Residence of First Listed Defendant Spokane  
*(IN U.S. PLAINTIFF CASES ONLY)*NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF  
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question <i>(U.S. Government Not a Party)</i>
<input type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity <i>(Indicate Citizenship of Parties in Item III)</i>

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)  
*(For Diversity Cases Only)*

Citizen of This State	PTF	DEF	PTF	DEF
<input type="checkbox"/>	<input type="checkbox"/> 1	<input type="checkbox"/>	<input type="checkbox"/> 4	<input type="checkbox"/> 4
<input type="checkbox"/>	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/>	<input type="checkbox"/> 5
<input type="checkbox"/>	<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/>	<input type="checkbox"/> 6

Incorporated or Principal Place of Business In This State

Incorporated and Principal Place of Business In Another State

Foreign Nation

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157  <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent + Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark
<b>REAL PROPERTY</b>	<b>CIVIL RIGHTS</b>	<b>PRISONER PETITIONS</b>	<b>LABOR</b>	<b>SOCIAL SECURITY</b>
<input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/ Accommodations <input type="checkbox"/> 445 Amer w/ Disabilities - Employment <input type="checkbox"/> 446 Amer w/ Disabilities - Other <input type="checkbox"/> 448 Education	<b>Habeas Corpus:</b> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <b>Other:</b> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	<input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation	<input type="checkbox"/> 861 HIA (1395f) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))
			<b>IMMIGRATION</b>	<b>FEDERAL TAX SUITS</b>
			<input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS - Third Party 26 USC 7609

**V. ORIGIN** (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from Another District (specify)	<input type="checkbox"/> 6 Multidistrict Litigation - Transfer	<input type="checkbox"/> 8 Multidistrict Litigation - Direct File
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<b>VI. CAUSE OF ACTION</b>	Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity). <b>26 USC 7402, 26 USC 7403</b>					
	Brief description of cause Reduce tax assessments to judgment and foreclose tax liens on real property					

<b>VII. REQUESTED IN COMPLAINT:</b>	<input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.C.P.	DEMANDS 325,094.26	CHECK YES only if demanded in complaint: JURY DEMAND: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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<b>VIII. RELATED CASE(S) IF ANY</b>	(See instructions)	JUDGE	DOCKET NUMBER
-------------------------------------	--------------------	-------	---------------

DATE 07/06/2018	SIGNATURE OF ATTORNEY OF RECORD <i>John Riddle</i>
FOR OFFICE USE ONLY	

RECEIPT #	AMOUNT	APPLYING IFFP	JUDGE	MAG. JUDGE
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**INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44****Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
  
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
  - United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
  - United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
  - Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
  - Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; NOTE: federal question actions take precedence over diversity cases.)
  
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
  
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. [Click here for: Nature of Suit Code Descriptions.](#)
  
- V. Origin.** Place an "X" in one of the seven boxes.
  - Original Proceedings. (1) Cases which originate in the United States district courts.
  - Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
  - Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
  - Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
  - Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
  - Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
  - Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.

**PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
  
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
  
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.  
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.  
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
  
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**Date and Attorney Signature.** Date and sign the civil cover sheet.

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date

---

Civil Action No.

**PROOF OF SERVICE**

**(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))**

This summons for (*name of individual and title, if any*) \_\_\_\_\_  
was received by me on (*date*) \_\_\_\_\_.

I personally served the summons on the individual at (*place*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or

I left the summons at the individual's residence or usual place of abode with (*name*) \_\_\_\_\_,  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on (*date*) \_\_\_\_\_, and mailed a copy to the individual's last known address; or

I served the summons on (*name of individual*) \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of (*name of organization*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or

I returned the summons unexecuted because \_\_\_\_\_; or

Other (*specify*): \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

---

Date

*Server's signature*

---

*Printed name and title*

---

*Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date

---

Civil Action No.

**PROOF OF SERVICE**

**(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))**

This summons for (*name of individual and title, if any*) \_\_\_\_\_  
was received by me on (*date*) \_\_\_\_\_.

I personally served the summons on the individual at (*place*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or

I left the summons at the individual's residence or usual place of abode with (*name*) \_\_\_\_\_,  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on (*date*) \_\_\_\_\_, and mailed a copy to the individual's last known address; or

I served the summons on (*name of individual*) \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of (*name of organization*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or

I returned the summons unexecuted because \_\_\_\_\_; or

Other (*specify*): \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

---

Date

*Server's signature*

---

*Printed name and title*

---

*Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date

---

Civil Action No.

**PROOF OF SERVICE**

**(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))**

This summons for (*name of individual and title, if any*) \_\_\_\_\_  
was received by me on (*date*) \_\_\_\_\_.

I personally served the summons on the individual at (*place*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or

I left the summons at the individual's residence or usual place of abode with (*name*) \_\_\_\_\_,  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on (*date*) \_\_\_\_\_, and mailed a copy to the individual's last known address; or

I served the summons on (*name of individual*) \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of (*name of organization*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or

I returned the summons unexecuted because \_\_\_\_\_; or

Other (*specify*): \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

---

Date

*Server's signature*

---

*Printed name and title*

---

*Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date

---

Civil Action No.

**PROOF OF SERVICE**

**(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))**

This summons for (*name of individual and title, if any*) \_\_\_\_\_  
was received by me on (*date*) \_\_\_\_\_.

I personally served the summons on the individual at (*place*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or

I left the summons at the individual's residence or usual place of abode with (*name*) \_\_\_\_\_,  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on (*date*) \_\_\_\_\_, and mailed a copy to the individual's last known address; or

I served the summons on (*name of individual*) \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of (*name of organization*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or

I returned the summons unexecuted because \_\_\_\_\_; or

Other (*specify*): \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

---

Date

*Server's signature*

---

*Printed name and title*

---

*Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date

---

Civil Action No.

**PROOF OF SERVICE**

**(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))**

This summons for (*name of individual and title, if any*) \_\_\_\_\_  
was received by me on (*date*) \_\_\_\_\_.

I personally served the summons on the individual at (*place*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or

I left the summons at the individual's residence or usual place of abode with (*name*) \_\_\_\_\_,  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on (*date*) \_\_\_\_\_, and mailed a copy to the individual's last known address; or

I served the summons on (*name of individual*) \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of (*name of organization*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or

I returned the summons unexecuted because \_\_\_\_\_; or

Other (*specify*): \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

---

Date

*Server's signature*

---

*Printed name and title*

---

*Server's address*

Additional information regarding attempted service, etc: